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ACCOUNTING, CULTURAL HYBRIDISATION & COLONIAL GLOBALISATION: A CASE OF BRITISH CIVILISING MISSION IN FIJI

Abstract

Purpose – This historical study explores accounting's association with processes of cultural hybridisation involving such themes as image-(un)making, alliance-formation and norm-setting as part of Britain's civilising mission during the era of modern globalisation. In so doing, the paper examines the manner in which accounting may be implicated in micro-practices through which multi-layered socio-political relations of inequality is produced.

Design/methodology/approach - Archival materials enable an accounting understanding of the historical processes of image-(un)making, norm-setting and formation of a hybrid form of rule through elite Indigenous alliances.

Findings – The study finds that British Empire's colonial project on civilising the Indigenous peoples in British Fiji involved: (i) the (un)making of Indigenous identities and their moralities; and, (ii) the elaboration of difference through ambiguous, partial and contradictory application of accounting in attempts to support the globalised civilising course. The globalising challenges Indigenous peoples faced included accounting training to change habits in order to gain integration into the global imperial order. The study also finds that the colonised Indigenous Fijians had emancipatory capacities in their negotiation of and resistance to accounting.

Research limitations/implications - The paper identifies avenues for further accounting examination of such processes in the context of post-colonialism and current forms of neo-liberal globalisation.

Originality/value - By investigating accounting's association with processes of cultural hybridisation this paper makes a significant contribution by providing the detail on the role of accounting records kept by the British Empire to facilitate Britain's domination and control over the colony of Fiji and its residents.

Keywords: alliance-formation, civilising mission, image-making, Indigenous, norm-setting.

Paper Type – Research paper

1. Introduction

“The White Man’s Burden:
Take up the White man’s burden
Send forth the best ye breed
Go bind your sons to exile
To serve your captives’ need
To wait in heavy harness
On fluttered folk and wild
Your new-caught, sullen peoples
Half devil and half child”

(Kipling 1899, 1st Stanza)

In line with processes of modern globalisation¹ colonisation of distant colonies expanded European powers’ socio-spatial boundaries across the globe. By the late nineteenth century “the business of empire...had become the empire of business” when European powers treated “their colonies as continuous enterprises” (Said 1993, p. 25; Landes 2003, p.37, *respectively*). Expansion of “European civilization” meant increasing European “power and strategic position” across the globe (Taylor 1976, p. 198). It also meant categorising, differentiating and imagining colonised Indigenous² peoples as needing improvement for moral and material progress able to produce goods that had universal demand. That the Indigenous peoples were inferior and needed civilising³ is, as Mann (2004, p. 5) suggests, “inherent in the logic of colonialism”⁴. What were the salient features of European civilising projects in the colonies? How was accounting associated with these civilising projects? Answers to these questions require an understanding of the imperial context of civilising projects. Fiji’s colonial history⁵ provides a useful example of a British colony in the South Pacific where accounting had ambiguous, partial and contradictory applications in a civilising project. In this study, we aim to explore how accounting, image-(un)making, alliance-formation and norm-setting were interventions informed by the civilising mission’s desire to impact the socio-political relations and moral habits of the Indigenous Fijians. In highlighting such applications

and associations of accounting this paper makes a significant contribution by providing the detail on the role of accounting records kept by the British Empire to facilitate Britain's domination and control over the colony of Fiji and its residents.

In this study, we refer to colonial globalisation as systematic processes of regulation, management and control of financial and industrial changes in the colonies in order to enable domination by European powers. Colonial globalisation entailed privileging of European ways of thinking and perceptions of morality. In the current study, we show how colonial globalised civilising mission's intention to enhance the Indigenous residents' moral and cultural progress was contingent upon the imperialist perception of the Indigenous society and the urgent need to incorporate it into a European moral universe paradoxically through Indigenous agency. We refer to this process of linking the local to the global as cultural hybridisation. Cultural hybridisation through Indigenous mediation in British colonies was necessary for a handful of colonial officials to control a much larger indigenous population (British Parliamentary Papers (hereafter, BPP) C- 4434 of 1885, p. 29/339⁶; Mamdani 1996). In the colony of Fiji, for example, the quest for legitimising the civilising mission can be observed in imperial attempts to: (1) classify Indigenous Fijians into socio-spatial categories (Native Affairs Ordinance 1876; Native Lands Ordinance No. XXI 1880); (2) engage the Indigenous elite strategically chosen as a cheap and efficient means of control (Ordinance No. VIII of 1876, Fiji; Legislative Council, Fiji Paper No. 24 of 1943 (hereafter LCFP followed by number and year)); and, (3) introduce new technologies of accounting to correct perceptions of moral and cultural inadequacies of the Indigenous Fijians (Colonial Office 83/195/5 1 October 1931(hereafter, CO followed by number and date); CO 83/185/10 4 April 1929; Secretary of Native Affairs 817/34 31st December 1933 (hereafter, SNA followed by number and date)). Accounting calculations and statements

were salient to these processes. Similar to O'Regan (2010, p. 417) this paper demonstrates "the manner in which the imperial power sought to translate its civilising policies into practical effect by employing technologies such as accounting" to rectify the moral deficiencies of the Indigenous Fijians. It explicates how accounting as an imperial tool, although alien to the Indigenous residents, enabled the imperial power to substantiate with the hope of rectifying charges of, for example, "stealing", "misappropriation", "embezzlement", irregularities" and "unauthorised payments". In so doing, the paper contextualizes accounting in a specific socio-political, economic and cultural network of relations (Burchell *et al* 1980; Cooper & Sherer 1984; Toms 2005).

The current study is partially motivated by Steur's (2005) call to investigate "the historical specificities of the local-global linkages involved" in Indigenous studies (p. 171). It is also motivated by our interest in understanding how the doing of accounting was associated with particularities of colonial globalisation. In examining Britain's colonial civilising project in Fiji during the era of modern globalisation, the paper responds to calls for "historians...to prioritise the study of accounting in [...] practices which activate social control" (Walker 2008, p. 454). An area of study explored in accounting research is the links between accounting and imperial processes (Annisette & Neu 2004; Bush & Maltby 2004; Davie 2000, 2005a&b & 2007; Neu 1999, 2000 a&b; Neu & Graham 2006; O'Regan 2010). On one level, the current paper contributes to such concerns by examining the links between accounting, British colonial efforts to civilise Indigenous Fijians and themes associated with globalisation. On another level, by exploring the linkages between accounting and the activities directed at the Indigenous peoples in the colony we also contribute by suggesting avenues for further research linked to contemporary discussions on the continuity of colonialism's logic and the politics of Indigenous formation in present day forms of neo-liberal globalisation.

To explore accounting's association with processes of cultural hybridisation for colonial globalisation the current paper is divided into five further sections. The next section provides some relevant notes on the links between accounting and British civilising mission more generally. This is followed by a section on alliance formation, Indigenous morality and accounting in Fiji. Then there is a section on the ways in which attempts were made to instil norm-setting habits through accounting. The penultimate section contains a discussion on the politics of image construction and resistance. The last section provides some concluding remarks and highlights avenues for further research.

2. Notes on British civilising mission & accounting

Accounting studies have highlighted the legitimating capacities of accounting (for example, Cooper *et al* 1981). The current paper complements and contributes by exploring similar capacities of accounting with an emphasis on the effects of colonial globalisation. In doing so, this study also illustrates “that accounting serves more than the merely technical” and that accounting policies and accounting outcomes are essentially political (Chua & Degeling 1993, p. 292; Cooper & Sherer 1984, *respectively*). Accounting calculations and statements can assist by making available to imperial powers “mobile, combinable and comparable data” (Miller & Rose 1990, p. 7), and thus enable imperial powers to “translate government policy regarding indigenous peoples into practice” in specific localities (Neu & Graham 2006, p. 47).

Civilising projects pursued by European imperial powers as imperial strategies for expansion, domination and control across the globe were simultaneously

exploitative and justificatory. As such they were embedded in multiple contradictory schemes designed for place and social differentiation, and cultural hybridisation pursued through Indigenous alliance. The ideology of a civilising mission practiced by European imperial powers rested upon the assumption that the metropolitan colonisers were culturally, morally and materially superior to the colonised peoples in the peripheries. The civilising projects implied that the colonised were backward, uncivilized and unable to govern themselves and that they needed paternalistic care for enlightenment. Correspondence presented to both Houses of Parliament in London, for example, reveals the British imperial perceptions of the Indigenous Fijians. They were generally seen as unfit “for the freedom of civilized men... and are now much in the position of children and are for their own sakes equally unfit to be free of control” (BPP C- 4434 of 1885, p. 26/336). This imperialist attitude is vividly captured in Kipling’s (1899) poem, “The White man’s burden” the first verse of which is reproduced at the start of this paper. That the Indigenous peoples were seen as uncivilised, child-like and in need of all-round tutelage justified their exclusion from civil society and colonial rule (Mamdani 1996). Inherent in colonialism’s logic was that Natives in the peripheries were “regarded as inferior” and therefore “had to be made similar and, hence, equal by being civilized” (p. 5).

Free trade, cheap labour, efficient government and the introduction of Western institutions such as accounting were seen as ways of liberating the Indigenous populations (Bearce 1961; Johnson 1982 & 1973; Johnson & Cargill 1971). In colonial globalisation financial calculations and explanations such as that of accounting were employed for the purposes of justification, control and monitoring behaviour. Accounting calculations and explanations were deployed to subvert Indigenous relations and behaviour deemed by the imperial power as immoral and uncivil. Employment of accounting techniques made it possible to locate the colonised under surveillance to

enable individuals to be ruled, controlled and reported to the imperial centres. At the same time, the doing of accounting was shaped by the global civilising initiative and as a result accounting provided regulation and visibility that was ambiguous and partial but necessary for the imperial project.

Consistent with colonial globalisation domination and control meant bifurcated rule in the distant colonies: direct-rule for the Europeans and indirect-rule for the subjugated Indigenous to be civilised (Doyle 1986; Mamdani 1996). Doyle defines indirect-rule as: “When the governance of extensive districts of the colony is entrusted to members of the native elite under the supervision of the imperial governors...” (p. 38). Construction of Natives, as “children” in Fiji for example, obliged imperial intervention in the form of a “government of their Chiefs⁷” and “their own traditional laws” (BPP C- 4434 of 1885, p. 26/336). In this way, alliance with the demilitarised Indigenous elite created a legitimate separate but subordinate system of control for the Indigenous peoples through the formation of the Office of the Native Authority. This was a very deliberate effort to link local tradition to a global imperative. Paradoxically, this local-global link made the Indigenous elite as bearers of tradition into agents of the British Empire (see also, Crowder 1964; Davie 2005a&b; Lewin 1939; Luggard 1929; Myers 2008). This local-global cultural hybridisation was the answer to Britain’s requirement that colonies, located in whichever part of the globe, be financially self-sufficient. This strategy became an integral part of British civilising projects because it was important for “profit and hope for further profit” (Said 1993, p. 9; also Hobson 1988; Mamdani 1996). Furthermore, that the Native Authority was to be self-financing prescribed salient roles for “tools of empire” (Headrick 1981) such as accounting. From this viewpoint, technologies such as accounting that are available to the imperial power can facilitate the construction of knowledge that enables domination and control. They can be deployed with a view to

improve the productivity of the Indigenous peoples, change their habits and thereby impose a new culture of control through financial calculations and statements.

As a mechanism of self-legitimation⁸ rule through traditional authority became an integral part of the British Empire's global civilising mission. With the local-global alliance there was a fundamental shift in the way in which power was articulated in the distant colonies. Mutual dependency between local traditional authority and globalising colonial administrators ironically empowered Indigenous salaried chiefs to become despotic and predatory rulers (BPP Vol. LIV, Inclosure in No. 6, p.13-23; see also, Lange 2009; Mamdani 1996 & 2000). In such relationships of power the ways in which financial calculations are employed will be dependent upon competing demands of the agents of empire (O'Regan 2010). The key features of the hybrid form of rule were "an autonomous Native Administration with powers to make bylaws or rules, and a Native Treasury to pay its personnel and finance its activities" (Mamdani 1996, p. 62). Local autonomy that was to be self-financing was to this extent an inexpensive style of colonial rule. One such policy related to a British civilising project across the opposite side of the world in distant Fiji. This is discussed next.

3. Alliance-formation, Indigenous morality & accounting in British Fiji

The Colonial Office was convinced that Fiji, with a majority Indigenous population, was fit to self-finance their rule but was not fit to self-govern (Hansard 1874, CCXXI col. 1269; Hansard 1876 CCXXX, col. 1689 & col. 1691; Hansard 1876 CCXXXI, col. 1157). Rule through local elite agency was one means of achieving these aims. The formal basis of this style of rule was put in place immediately after annexation in October 1874 to establish "profitable industries" that not only produced goods that had "universal

demand” but also offered “good investments for enterprise and capital” (BPP C- 1880 of 1877, Encl. 2 in No. 1, 29th February 1876). As a result, pre-annexation socio-place arrangements had to be reconstructed⁹. Management of the Indigenous population through their elite was “intended to assist the system of native taxation” for self-financing (BPP C- 4434 of 1885, Enclosure in No. 5, 8th January 1883, p. 29/339).

Similar to other British colonies management and control of the Indigenous peoples through accounting was an integral part of British imperial rule in Fiji. Accounting as a colonial tool developed in an ad hoc manner and was variously linked to the civilising agenda. Local agents responsible for collecting Native taxes in their districts were required to record receipts in cash books. A District Treasury Officer/Clerk working under the District Commissioner was charged with the responsibility of keeping all books of accounts. The District Commissioner had the overall financial responsibility as Sub-Accountant. Local scribes were generally responsible for accounting in Provincial Offices. The overall accounting of the Native Funds was done at the Department of Native Affairs from cashbooks, ledgers and other subsidiary books of the provinces. Accounting reports were ultimately sent to the Colonial Office in London. The two groups important for the analysis here are the local officials who were instructed to do accounting and the British colonial officials who promoted control through the imperial tool of accounting. Since the cost of the management and control of the Indigenous peoples was to be borne by the Indigenous peoples accounting became an important element in the monitoring and control of their productivity and assessment of their morality in terms of the amount and the ways in which tax revenue was collected and expenditure incurred. File SNA 1479/31 held at the National Archives of Fiji contains examples of detailed instructions that were made available to Provincial officers and the kinds of expectations British administrators had. An extract from a correspondence from the Auditor dated 15th May 1931 reads thus:

“..the Ledger be amended as soon as possible and the observations noted so that one may be sure that the accounts for this financial year are correctly recorded. The extraction of trial balances each quarter, coupled with a statement of Assets and Liabilities at the close of each year will provide a satisfactory means, it is hoped, of keeping the accounts correct [...] At the close of each year when all entries have been posted through the Ledger, each account should be ruled off and in the case of Deposit and Advance accounts the resulting balance should be carried down to an account for the new year. Also that all folios be totalled when an account is carried over to another folio”.

But local officials did not always respond to these instructions as the British colonial officials hoped. And British colonial administrators by being selective in their accounting habits similarly compromised their own accounting rules. Consistent with reactions to globalising processes colonial officials responded to the use of accounting in ways that were ambiguous, partial, negotiated, and contradictory.

INSERT FIGURE 1 ABOUT HERE

These multi-faceted applications of accounting, diagrammatically shown in Fig 1 above, are now discussed within the following three sub-headings: Local alliance for tax collection; local alliance for cost-cutting; and local alliance & unaccounted rent for protection.

Local alliance for tax collection

Consistent with civilising projects in other British colonies across the globe definition of local communities based on essentialist socio-spatial divisions facilitated the management and collection of Native taxes. British Parliamentary Papers, C- 1880 of 1877 contains an Enclosure dated 29 February 1876 which reveals how Native taxation

based on these differentiations was linked to the civilising agenda. According to the Enclosure to tax the Natives for “the task of changing a lately savage community into one which shall be subject to the rules and order which guide men of our own races” required commercial inducement. The desire to “induce a commercial improvement” and the belief that “the preservation of the race, [...] can best be effected by training, and of necessity of forcing, them into habits of industry” was encapsulated in policies relating to local place-based assessment and collection of Native taxes (BPP C- 1880 of 1877, Encl. 2 in No.1, 29 February 1876). Native labour and Native taxation from cash crops based on district and provincial localities thus became central to the financing of the civilising project.

To manage and control the collection of taxes revenue statements were produced. These included: “Statement Showing Amount Contributed by Natives to General Revenue and Indirect Taxation”; “Statement Showing Estimated Total Earnings of Natives and the Amount Spent by Them in Purchasing Duty Paid Commodities”; “Statement of Provincial rates”; “Provincial Deposit Account”; “Statement of Refunds made to the Various Provinces of Fiji”; “Comparative Statement of Estimated and Actual Revenue”. These revenue statements were produced not only for measuring and monitoring Native performance in the colony but also for reporting purposes to the Imperial Office in London. For example, comparative statements of collection of rates showed for each province the estimated revenue collectable for a particular year, the actual amount collected, the actual amount collected as a percentage of the forecasted amount for that year as well as the previous year and a remarks column showing the increase or decrease in the revenue actually collected were prepared for assessing Indigenous peoples’ tax revenue generating capacities. An extract from such a provincial based statement is shown in Table 1 below.

INSERT TABLE 1 ABOUT HERE

Not only does the statement demarcate place and reiterate provincial identities but it also connects clusters of interaction. By comparing actual collections with estimated amounts it became possible to assess provincial productivity and to remark accordingly on their performance. For example, by creating such territorialised knowledge of the Indigenous peoples it also became possible to Report in the Blue Book for the information of the two Houses of Parliament in London how there were “some districts failing to complete their proportion” and how they had “fallen short of the assessment (BPP C- 5249.-37 of 1888, p. 10). By making the revenue generating capacities of the colonised visible to the Imperial centre in London the statement also became a means of connecting the colony to the Imperial centre and thereby linking local colonial activities to the global processes of imperialism.

The archives demonstrate stability in the design of the accounting system between the 1880s and the 1930s. Moreover, throughout this period, the accounting system continued to be used for similar purposes, revenue statements being employed to initiate corrective actions in an effort to normalise colonial subjects. For instance in the 1880s, the Fiji Agricultural Society suggested to the Governor that it was “in *the interests of the Native* [to] make a levy from each district unable to pay the full amount to taxes proportionate to its production” (BPP C- 5039 of 1887, p. 114, *emphasis in original*). Such normalising corrective actions continued to be apparent through until the 1930s. A correspondence from the Secretary for Native Affairs to a District Commissioner dated 2nd June 1934 is also revealing of the kind of corrective actions that were taken. According to that correspondence a provincial council that had fallen short of assessment was asked to “point out to the people the urgent necessity for them to make determined effort to

collect....all rates and taxes". This was to improve the "unsatisfactory financial position of the province" (F 88/932, 2nd June 1934). Such concerns about Native performance encouraged the use of a "Comparative Statement of Estimated and Actual Revenue" over several years as a basis for discussing the efficiency of "the method of assessment of taxes" as well as discussing recommendations for amending "the Native Tax Ordinance" to improve the colony's parlous financial position.

However, revenue statements were not limited to highlighting performance requiring improvement. They were also used to defend Native performance. Faced with criticisms of Native abilities to pay taxes colonial administrators were compelled to counter adverse representations of the Natives which damaged the colonial civilising course. One of their strategies was to contradict the critics through the use of revenue statements. Financial statements tabulating the value of Native taxes received over a period of time were used, for instance, to contradict suggestions from outside the colonial administration that "the natives will not pay taxes because they cannot" (BPP C- 5897 of 1889, p. 19). Such urgencies reinforced the importance of investing in the traditional authority to boost Native labour for taxation.

Accounting also enabled production of Native tax statements for comparison purposes relative to the "proportion to total revenue" of the colony as shown in the extract in Table 2 below.

INSERT TABLE 2 ABOUT HERE

Couched in specialised accounting terms such colonial knowledge about Indigenous productivity made it possible to not only "anticipate" future revenue and assess Indigenous contribution to the colonial treasury but to also measure Indigenous moral values. A half-

yearly report of a Provincial Commissioner dated 4th July 1931 reveals how discussion about the state of the economy, moral deficiencies of the Indigenous peoples and colonial accounting were interwoven when assessing colonial activities in the distant provinces (F 15/6). The report stated that:

“Economically the entire monetary income of the native [...] is reduced to almost to vanishing point owing to the small quantity or absence of available copra and its exiguous value.”

Accounting was more explicitly associated with the moral orientation of the Indigenous peoples in the same report in the following way:

“It is clearly far too early to offer any facile description of the effects of these changes. What can be stated more certainly, as a development of the last few years is that stealing is a more frequent crime; and that the basic routine of basic native administration – District Tax collection, Provincial book-keeping, etc. – has been somewhat confused: and that in both directions a spirit of ‘laissez aller’ has developed.”

Such findings highlight the salience of the role of local support. A correspondence from the Secretary for Native Affairs to the Colonial Secretary relating to the financial condition of Macuata Province, for instance, highlights the significance of local agency as well as the kind of “economies” that the imperial power sought to achieve in Fiji. In that correspondence provincial officials of the province were encouraged “to pay more attention to the accounting work, to the collection of Provincial revenue, and to taking steps to improve the economic condition of the people” (F 88/932, 25th April 1934). Accounting thus provided a link between local alliance and an international obligation for human well-being.

Accounting’s use and capacity to change behaviour was not limited to translating administrative practices pertaining specifically to local tax revenue collection. Accounting

was also central to the control of local expenditure and the defining of moral boundaries as it was crucial to “keep a proper record of all payments” to ensure self-financing of colonial activities and the establishment of profitable industries that produced goods for which there was “steady, growing, and universal demand” (CSO 1598/87, 23 May 1885; BBP C-1880, 29 February 1876, *respectively*).

Local alliance for cost-cutting

To measure and monitor cost performance colonial activities relating to the Indigenous population in each province were calculated, classified, recorded and reported in financial statements such as “Expenses incident to collections of Native Taxes”; “Provincial Department Payments of Salaries”; “Statements of Assets and Liabilities” and “Expenditure” statements. Successful assessment of Indigenous performance also depended on comparative expenditure accounts for each province reported in statements such as “Comparative Table of Provincial Expenditure” and “Comparative Statement of Estimates and Actual Expenditure”. An example of the latter statement is shown in this paper as Appendix 1. Table 3 provides an illustration of provincial cost classifications.

INSERT TABLE 3 ABOUT HERE

Expenditure statements were particularly useful when a province was deemed “bankrupt”. These statements were used to identify services that needed cost-cutting so as to allow for “savings to be effected [that] will cause no serious curtailment of the province’s services” (F88/932, 13th July 1934). A correspondence from the Secretary for Native Affairs to the Colonial Secretary dated 25th April 1934 contained in the same file states that the “only obvious remedy is economy in expenditure, and this can only be effected by

a reduction in Provincial services". Actions to be taken included: abolition of posts (items 3 to 7); deletion of subsidy paid to local agents (item 8); and, withdrawal of school activities (item 23). In such austere situations the role of local officials was clearly reiterated. They were instructed to not only ensure "that every effort is made to keep down the costs of the recurring expenses" but also "to help to cut down expenditure" more generally to achieve the recommended economies (F 83/ 12, 24th April 1941; F 83/12, 7th July 1941, *respectively*). Accounting was thus linked to the local aspect of the hybrid style of rule in colonial efforts to cut costs. In particular, these expenditure statements enabled control of the activities relating to the Natives in the distant provinces. To translate imperial cost-cutting objectives into practice local agency was salient. That is, accounting produced knowledge of colonial activities that required local elite intervention.

More generally, Fiji, as a distant colony, was represented in these statements by the quintessential colonial administrators in ways that the imperial power in London understood. By drawing attention to areas requiring cost-cutting and to local elite agency the binary divisions between the coloniser and the colonised were both reiterated and questioned in the colonising mind.

Local alliance and unaccounted rent for protection

Consequences of rule through Indigenous elite were their institutional entitlements and a distinct absence of their accounting. According to the colonial records it was natural for the high chiefs to demand labour and personal services of individuals under their rule as "rent"¹⁰ for protection (Native Regulation No. IV of 1877; Native Regulation No. 6 of 1912). This entitlement to rent for protection enabled high chiefs to extract resources for their personal use without having to account for the demands within a provincial financial

accounting system. The entitlement was necessary to maintain local cooperation because as the colonial administrators saw it, not only “the lower classes of Fijians ... are practically children” but also “it cannot be supposed that the handful of whites who dwell in the country are to bear all the burdens which the civilising and improving of the condition of the Natives necessitate” (CSO Despatch Vol. 4, No. 34, 10 April 1883; BPP C- 1880 of 1877 Encl. 2 No. 1, 29 February 1876, *respectively*). Rent for protection was to this extent considered to be the “keystone of the Chief’s government and authority over his people” as the chiefs’ power to command communal tax in produce was salient to the working of the project (CO 83/9, 16 February 1876; also F 88/932, 25 April 1934). In this respect, it was especially important for maintaining local elite social status. This is because they were seen as “the backbone of Native administration” and to this extent it was “necessary to maintain their social position because otherwise their influence in Government service would wane” (CO83/223/3).

Changes to the reward system two years after annexation were resisted on the ground, according to a Minute dated 22 March 1876, that “[a]mong no people can violent and sudden changes of laws and privileges be effected and least of all among a people just emerging from barbarism” (CSO 1699/76, 22 March 1876). While some saw this practice of acquisitiveness on the part of the chiefs as a form of remuneration (*Na Mata*, September, p. 136-7, 1908) albeit unaccounted for in provincial accounts, others saw it as “voluntary tokens of friendship” that did not require disclosure in financial reports (MacNaught 1974, p. 41; CSO 14/1745, 26th October 1913).

After the reorganisation of Native administration in 1945 this practice “was amended in some material particulars” to include more appointed chiefs (C 78/387 1948). The official paternalistic reason for maintaining the practice decades later changed little. In

1948 a memorandum reiterated that the unaccounted rent for protection was necessary to assist local agents to “fulfil the customary obligations falling on a leader of the people” (C 78/387, 1948). Attempts to abolish the practice met with fierce resistance. According to an advocate (Legge 1958, p. 22): to abolish the practice “was to mistake the significance of the custom”. This was because the entitlement was seen as “a crystallization of the customary ties of authority and obedience, and an essential ingredient of the institution of Chieftainship itself”.

In this instance, accounting provided visibility and regulation of colonial activities that were ambiguous and partial but necessary for the British Empire’s global civilising project. From the colonial administrators’ view point however accounting records provided visibility of actions that did require changing. Accounting highlighted financial misdemeanour pertaining to local expenditure and revenue that needed correcting. How accounting was used in an attempt to change Native behaviour and ways of thinking is discussed in some detail in the next section.

4. Accounting as habit changing and norm-setting

Accounting habits of the Natives were discussed at both the Central Colonial Office in Fiji as well as the Imperial centre in London. In particular, this was because as contradictory imperatives were played out, Indigenous officials negotiated and used accounting in ways that challenged the requirements of the accounting systems design as implemented by the British colonial administrators. Indigenous negotiation of accounting helped produce difference and a particular image of Indigenous participation. A timeline of the events discussed in this section is provided in this paper as Appendix 2. Of particular concerns at the time were: (i) the increasing misappropriation and embezzlement of Provincial Funds

(CO 83/195/5, 1st October 1931; CO 83/185/10, 4th April 1929). As the Acting Auditor wrote the General Provincial cash book which was designed to record receipts and payments in provinces “appears to have been kept on some principle unknown to any ordinary accounting methods”¹¹ (SNA 256/34, 27th January 1934). Why these might have been so is reflected in the Secretary for Native Affairs’ memorandum to the Colonial Secretary. That memorandum states that these were “due partly to lack of control of expenditure, and partly to the extravagance of the Native Assistant” (SNA 815/34, 26th April 1934). Such accounting problems persisted several years later. These were identified as, for example: (ii) “accounts of the provinces...badly kept because many Scribes were not sufficiently versed in bookkeeping” (F 83/12, 27th April 1937); and, (iii) “rapidly increasing inefficiency of the Provincial Scribes” upon whom accounting work was devolved (F 83/12, 22nd April 1937). As a result of such concerns new accounting systems design were experimented with. A Report from the Accountant at the Native Secretariat to the Acting Secretary for Native Affairs is informative of these “experiments” on the “considerable changes in the method of administering Provincial Finance” (F 83/12, 22nd April 1937). According to the Report:

“..experiments were made... to decentralize the system of accounting Provincial Funds from the Native Office back to the Provinces and to make the Provincial Commissioners and Rokos [chiefs] responsible to you for the accuracy of their books.... and Provincial Scribes given instructions as to the procedure required. The provincial Commissioners were asked to submit to this office a monthly trial Balance of the Ledger and Cash Book balances.....”

To augment the above changes a booklet on “Explanatory Notes on Provincial Funds” was also produced by the Accountant at the Native Secretariat and published in both the English and Fijian languages. These changes were not only a response to perceptions about Indigenous moralities but were also enactments in anticipation of “agricultural

development work on a more or less ambitious scale in Provinces” that would require an efficient system of recording, classification, measurement and comparison of activities in the provinces.

As colonial rule progressed so did the style of Indigenous formation and the development in the design of the accounting systems. The management of Indigenous affairs was reorganised in the mid-1940s. As part of a custom-based government reorganisation a new system of accounting was also introduced (LCFP 24, 1943). Through ordinance the newly formed Board became a self-accounting institution which controlled all Indigenous local-government administration and finances through its Central Fijian Treasury and provincial sub-treasuries. What self-accounting meant is indicated in a draft correspondence from the Secretary of State for the Colonies to the Governor of Fiji. That correspondence states that the Board “will be independent of normal control by the Accountant General, and that its accounting arrangements will not be subject to Colonial Regulations or local financial instructions” (N 19/4/ of 1, 85231/44, Fiji, 13th March 1944). In 1945 the department was thus reorganised and established as a more localised government to manage the affairs of the Indigenous peoples. “An Act to provide for the regulation of Fijian Affairs” created the Fijian Affairs Board as a “corporate” body which became responsible for the “government and well-being of the Fijian people” (Fijian Affairs Act, 1945 Cap. 120).

A significant aspect of the reorganisation was the financial separation of Native affairs through the creation of an elitist Fijian Affairs Board. The Board made up principally of Indigenous elite was responsible “for regulating the receipt, custody and disbursement of revenue, for accounting and audit, and for the inspection of accounts” (Fijian Affairs Act, 1945 sec. 10). There was a very deliberate effort to associate the local tradition with

modern developments. For example, the reorganisation required that “native officials” “undertake financial as well as administrative control” of the Indigenous peoples “according to a code of government that [was] based on custom and [was] being evolved to meet the changing conditions of modern times” (LCFP 24,1948; Annual Report of the Secretary for Fijian Affairs for the Year 1946). Reorganisation thus removed the accounting control “from the oversight of the central colonial government” (Fijian Parliamentary Paper 55 of 1985). The Central Fijian Treasury controlled all provincial revenues, managed government grants as well as implemented and modified provincial budgets. The Financial Secretary of the Colonial Central Government was however responsible for the inspection of provincial accounting systems.

The new accounting system marked yet another moment of discursive efforts in the representations of the colonised. In the imperial imagination to become dutiful members of the British Empire the colonised had to learn the lessons of financial accounting. Consequently, major changes in the design of the local government’s accounting system were introduced to mould, form and train subordinates. The new accounting system specifically required that all provincial revenues and expenditures be recorded on prescribed forms. To prevent subversion of colonial authority new habit changing and norm-setting activities were introduced. These included:

- a simple columnar system of accounting where “even the number of the column of the Cash sheet to which an item of expenditure, or revenue, is to be posted is given. It prevents – it is almost an insurance against – wrong allocation or posting, unless a Scribe is hopelessly inefficient” (N 19/4, pf. 2, 6th July 1946).
- monthly audits of the Provincial Accounts to ensure compliance with the “accounting instructions” (N 19/4, pf. 2, 14th March 1946);
- compulsory “accounting training” for all Assistant Provincial Scribes and all Fijian

Clerks-in-Training (N 19/4, pf. 2, 14th March 1946).

To gain integration into the global imperial order the colonised as a result were yet again schooled about accounting as a new technology of surveillance and control. They were trained how to behave and think differently. Couched in strong moral overtones accounting training was perceived as a necessary policy for improving defective character. The control system was expected to solve such problems as: (iii) “irregularities ... in connection with the receipt and accounting for monies collected”; (iv) “wrong allocation or posting” of expenditure (N 19/4, pf. 2, 14th March 1946); (v) “doctoring” of ... financial records” (N 19/4, 6th July 1946) (vi) unauthorised “payments of salaries in advance” (N 19/4, 1st March 1945); and, (vii) transactions that “do not appear to be entered in the local cash book” (N 19/4, 23rd February 1944).

However, changes in the formation of Native administration, the design of the concomitant accounting system, and the subsequent training of the individuals did not seem to solve these problems as the colonial administrators desired. Despite the Board’s efforts to make “control ... more effective” and to instil “a better sense of responsibility in the minds of the officials” (LCFP 18, 1948) accounting still failed to be a fully facilitative technology that the colonial and imperial powers required. Accounting as practised in the fields contradicted radically the behavioural requirements of the accounting systems design. But accounting in revealing more cases of “defalcations” and “embezzlement” succeeded in defining the shifting boundaries of morality and in this respect perpetuated the need to civilise. A Financial Advisor was appointed who was “responsible for policy, and supervision of accounting procedure in the Fijian Administration” to further induce financial accounting and accountability modes of thinking (CF 29/34/2, 5th October 1953). A confidential correspondence from the Governor of Fiji to the Secretary of State for the

Colonies dated 6 January 1955 reveals the persisting colonial image of the locals: “By nature the Fijian is a hedonist. He is frequently condemned as physically lethargic and politically inept and, judged by the severe standards of modern times, he is both” (CO 1036/91).

In summary, accounting played a multiplicity of roles in this cultural hybridisation project. On one level, accounting made colonial activities visible as well as helped highlight major problems in the management of the local administration’s finances that needed correction. On another level, in highlighting the need for correction and change in the behaviour of the Indigenous peoples accounting helped construct a particular moral character of the Indigenous peoples. From this perspective, accounting can be seen as salient to colonial Indigenous formations and legitimising as well as perpetuating paternalism informed by specific set of morals inherent in the global civilising agenda. On yet another level, Indigenous responses to accounting highlight resistance to the dominant cultural values prescribed by colonialism’s accounting systems design. These observations are discussed in some detail in the next section.

5. Discussion: Accounting and the politics of image-(un)making and resistance

Globalisation, as for instance McMichael (2001, p.202) points out, “is not simply the unfolding of capitalist tendencies but a historically distinct project shaped, or complicated, by contradictory relations...”. An understanding of the links between relational processes of accounting and distinct imperialist strategies for domination, management and control encapsulated in civilising or in the present day form of development projects would therefore require examination of the complex and dynamic relations involved in such processes of globalisation. Identity or image (un)making was salient to the civilising

project. Examination of such processes is equally salient. This is because the construction, management and presentation of images are goal-oriented political processes (Salzman 2000). In Salzman's words: "while the referent of an image may be all or partly illusory, the presentation of that image to other people is itself social, intentional, goal-oriented action" (p. 49). This makes exploring the processes of image-(un)making significant as it enables a better understanding of the complexities inherent in such processes than does a neat division of, for example, colonizers and colonised.

Accounting's involvement can be equally complex in that it can be simultaneously enabling as well as frustrating for policy makers and operators in their attempt to connect the culturally different socio-political and spatial worlds. Understanding is enriched by recognising the interplay between accounting, the production of difference and the paradoxes inherent in civilising/development projects. Wilmsen (1989, p. 157), for instance, indicates the need to go "beyond naturalised conceptions of spatialized "cultures" and to explore instead the production of difference within common, shared, and connected spaces". In the current colonial historiography accounting helped translate policies pertaining to the Indigenous peoples into effect by producing knowledge affiliated with Native productivity and agency as seen through European spectacles. Shifting Indigenous social formations of differentiation were invested with specific meanings. Accounting, for example, helped produce knowledge about the Indigenous peoples' ability to generate tax revenue. Accounting provided the link between Indigenous agency and Indigenous productivity. Through these linkages accounting facilitated the translation of colonial objectives to generate more tax revenue into practice. In this way, accounting helped direct attention to activities requiring change to increase productivity. At the same time, colonial administrators' encounter with Fiji through accounting portrayed a gloomy image of Indigenous morality by highlighting financial misdemeanour as moral deficiency.

In such contexts, accounting can be used as an instrument of justification and thereby acquire a legitimising role to, for example, civilise and rectify the moral deficiencies of targeted sections of the civil society. Accounting has the capacity to define and shift moral boundaries and in so doing effect social formations and identity (re)creation. Such an association of accounting and the legitimising of paternalism reinforces, in Li's (2010, p. 385) words, "visions of cultural alterity" contained in the civilising initiative.

Globalising processes stimulate resistance that take different forms. Imperial tools, for example, can stimulate cultural resistance where resistance is encapsulated in non-standard utilization of imperial tools such as accounting. In colonial discourse mimicry is produced, as Bhabha puts it, "at the cross roads of what is known and permissible and that which though known must be kept concealed" (1994, p. 89). This is particularly the case when, in Osterhammel's (1997, p. 97) words: "imported modernity and local tradition" evolve as a hybrid form of rule. Accounting as an instrument of cultural imperialism can likewise be resisted in such hybridised situations. In the current history resistance to European accounting culture is locatable within the colonial formation of Indigenous alliance which constituted the hybrid style of rule. The cultural hybridisation was a product of colonial effort to modernise whilst at the same time maintain their construction of the traditional. The cross-cultural colonial makeup came with its own dynamics reflected in the nature of resistance particularly obvious in the contradictory and ambiguous articulations of accounting. There was a considerable gap between the aspirations of the Imperial and Colonial officials and the practicalities of their accounting systems. Accounting did not always provide a stringent control of provincial funds at the local operations level as expected by the Colonial Office in London and colonial administrators in the colony. Paradoxically, both British colonial administrators as well as Indigenous agents did not keep activity records according to the accounting requirements imposed. These

interpenetrating resistances are not surprising given the contradictions inherent in the hybridised set-up.

(Self)-definitions of identity can be politicised and applied for personal gains through unequal and overlapping power relations and in the process revise the utilisation of imperial tools such as accounting. Steur (2005) for instance, finds that self-definition of Indigenous peoples is “a result of a strategic negotiation process whereby certain more powerful indigenous actors manage to impose their interests and thereby exclude and marginalise those of others” (p. 171). Such processes of overlapping relationships provide opportunities for fields of negotiation and/or resistance to be constructed. In the current study overlapping relations arising from the nurturing of local elite co-operation encapsulated within the civilising mission constituted a site for accounting negotiation. The construction of local elite as agents as well as subjects of imperial authority was a product of cross-cultural negotiation of power. In the struggle for power in this hybridisation accounting rules were selectively applied in the name of traditional local custom. This is because it was convenient for colonial administrators not to account for, for example, rent for protection, as Native agency was crucial for the working of the civilising project. At the same time, it allowed Native agents to be exploitative as power without accountability inevitably became tyrannical in these socio-political relations. In such attempts to link local agency with a global imperative, accounting as an imperial tool can act as a mediating mechanism in the struggle between the politics of local tradition and the demands of a globalised cultural imperialism. Accounting can be silent on a complex and deepening structure of inequality in situations of, in Lev’s (1985, p. 58) words “unmistakable demarcation between the exploiters and exploitees”.

An explanation put forward for Native non-compliance was that they were unable

“to appreciate and understand the principles of the system” (LCFP 18, 1948). Colonial archival records indicate the influence of identity-based cultural values (LCFP 35, 1957; LCFP 18, 1948; CF 23/3 Part 2, 2nd February and 1st March 1946; CF 23/3 Part 3, 13th April 1946). For example, the Secretary for Fijian Affairs reported that embezzlement and defalcations occurred because “for many of them the law of custom [was] stronger than the new idea of financial responsibility” (LCFP 18, 1948). At least two points may be gleaned from these observations.

First, Native reaction to accounting was a resistance to the homogenising force of colonial accounting. That which the colonial accounting systems were expecting to change had their own autonomous deep cultural and political basis. One of the resources mediating Natives had at their disposal was refusal to ‘properly’ account. Accounting then became a conflicting innovatory experience forced to reside within a predominantly alien set-up and as such outside those of European culture and its kinds of accounting rules and regulations. Cultural values were, in this instance, a product of politics caught up in unequal relations of power and resistance. Routine resistance to the homogenizing force was in effect an indication of the struggles inherent within the hybrid relational set-up. From this point of view, Native agents through their acts of resistance asserted their cultural identity. According to Scott (1987, p. 273) “such forms of resistance are the nearly permanent, continuous, daily strategies of subordinate rural classes under difficult conditions. [...] They are unlikely to disappear altogether”. So was the case in this study.

Second, Native reaction to accounting had emancipatory potentialities. Globalisation, as Waterman (2000, p. 136) points out, “makes it possible [...] for emancipatory forces to at least begin to see the world both whole and holistically, to

understand the interlocking of civilization/barbarism and to propose understandings and strategies aimed directly at the civilising of global society”. In the current study, Native resistance to the dominant style of accounting and accountability responsibilities is suggestive of incompatibility requiring change. Native responses in highlighting the pattern of inequality can in essence be seen as deliberate acts demanding an alternative accounting. It is in this respect, we argue that the politics of resistance encapsulated in Native reaction to accounting had emancipatory capacities. The lesson here is to interrogate the hermeneutic problems of persistent negotiations and resistances as potential solutions to the effects of globalisation can remain hidden in unknown meanings and sensitivities.

6. Concluding remarks

In this short history different colonial discourses were interwoven within the imperial globalising discourse. Those about civilisation and commerce coexisted alongside notions of dominance and morality. The civilising initiative in British Fiji involved the practice of systematic organisation of the local affairs which enabled Britain and its colonial government to act with self-legitimising power. Accounting was inextricably linked with imperial differential image-making strategies and relations of multi-layered inequality. In line with reactions to processes of globalisation, as an imperial tool accounting produced visibility and regulation of colonial activities that were selective, partial and contradictory. Inherent in colonialism’s civilising logic was the imagination that the Indigenous peoples needed saving from their financial habits and morality through accounting’s norm-setting activities. Colonialism’s civilising logic has metamorphosed into present day development programmes.

Improving the lives of Indigenous peoples is a familiar contemporary discourse. Li (2010) for example, focussing on Asia not only highlights the debate surrounding the

category “Indigenous peoples” but also shows how World Bank understanding of what constitutes customary practice “promotes capitalism while seeking to manage its dispossessionary effects” (p. 397). Research analysing contemporary identity-making strategies shows how multiple criteria of evaluation, present in cultural repertoires, are utilized to not only define self, but as Lamont and Molnar (2002, p. 185) put it, “the relational logic also affects policy making”. Different kinds of development programmes are associated with different globalising international institutions. And different localised development projects give access to different relational meanings. In the context of current neo-liberal globalisation an avenue for further accounting research would be to explore how financial calculations and statements might be associated with Indigenous formations, differentiation, and criteria of evaluation in the name of globalising institutional and localised state development policies.

Convinced of their superiority and rejecting compromises with Indigenous agents colonial administrators used accounting as a means of reforming Indigenous morality. Once established the dynamics of power relations within the hybridised imperial framework moulded responses to the accounting controls introduced. Accounting inevitably became associated with cultural values identifiable with the Indigenous peoples. Indigenous peoples, as a category continues to be linked to its colonial past with varying implications.

In Fiji, for example, Indigenous peoples’ colonial past is in the present where colonial construction of difference and inequality precipitated an Indigenous formation that shapes the economic, cultural and political outlook of the country (Davie 2000, 2005a&b). Furthermore, research in anthropology, for instance, highlights the ways in which colonial conceptions of Indigenous interests and inequality are “corporatized” and “institutionalised” in contemporary processes of neoliberal forms of globalisation. In the New Zealand

context, for example, Rata (2010) shows how the “connection between the interests of the corporate tribe and the corporatized university is framed by shared neoliberal interests” (p. 528). Focussing on Alaska, Dombrowski (2002) shows how formation of “village corporations”, an outcome of the Alaska Native Claims Settlement Act of 1971, not only “played a critical role in how local resources are harvested” but also how Indigenous peoples are variously divided with differential shareholding status. These findings provide fertile grounds for an accounting examination of the nature of alliances relating to the formation of what Rata (2010) refers to as “corporate tribes” in present day form of neo-liberal globalisation.

INSERT APPENDIX 1 ABOUT HERE

INSERT APPENDIX 2 ABOUT HERE

¹ Globalisation has a long history. In the context of European history, for example, Cairn & Hopkins (2002) divide the different phases of globalisation into: “three broad and overlapping stages: a phase of proto-globalisation between 1648 and 1850, followed by the era of modern globalisation from 1850 to 1950, and then by postcolonial globalisation from 1950 to the present day” (p. 662). Modern globalisation, the era within which our paper is located, is defined “by the transformation of the state into nation state and by the impact of developing financial and industrial revolutions on non-European world” dominated by European powers (p.663). This paper is rooted in the view that there are different phases of globalisation characterised by distinct challenges.

² In this paper the terms Indigenous and Native are used interchangeably to refer to the *iTaukei* people, the focus of this paper. As part of a colonial policy Britain indentured labour from the Indian sub-continent to its colonies including Fiji. Descendants of these labourers in Fiji are referred to in the literature as Indo-Fijians. Colonial archival documents refer to them as Indians or Coolies. They are not the focus of our current paper.

³ European civilising missions were in line with the urgent need to culturally, morally and materially reform the Indigenous societies based on European moral anchors. European imperial powers were characterised by their own peculiarities and challenges. However, they all shared a common attitude that they were in Kiernan’s (1995) words “Lords of human kind” and that the colonised Indigenous subjects’ habits and ways of thinking had to be unmade to mirror their own.

⁴ Colonialism and imperialism are systemic global processes. Osterhammel (1997) defines colonialism as “a relationship of domination between an indigenous majority and a minority of foreign invaders” and imperialism as “the ability of an imperial centre to define its own national interests and enforce them worldwide...”. In the context of the British Empire colonialism is one “manifestation of imperialism” (p.16, 21 & 22).

⁵ An accounting focused critical analysis of how Fiji became a British colony including a discussion on the

American debt is well documented in for example, Davie (2000). Our focus is less ambitious and very different. Our focus in this paper is on the role of accounting records in Britain's civilising mission as part of colonial globalisation.

⁶ Archival documents available to us have various ways of page numbering. Where there are two page numbers, as in this particular piece, we have included both the numbers separated by a forward slash. There are also pieces that don't have any page numbers at all and so direct quotes from these pieces accordingly show no page numbers in the current research paper.

⁷ Wolf (1982, p. 96) points out that "the term chief was usually bestowed by Europeans upon any native person of influence who was in a position to forward or hinder their interests."

⁸ Within this strategic imperial conception of civilising mission was a more global agenda than to merely produce productive and obedient Natives in distant localities across the globe. The imperial attitude, that the colonised needed civilising was in Mann's words: "for the self- legitimization of colonial rule" (Mann 2004, p. 4). Highlighting and "preserving the difference between the colonized and the colonizer" was essential for the civilising mission project as it enabled the colonial rulers to "justify their claim to rule" (Frenz, 2004 p. 67). To this extent, "the colonizer's claim to improve the country and to bring the fruits of progress and modernity to the subject peoples" was "the most powerful tool of self-legitimation" (Mann 2004, p. 5). Underlining "the legitimacy of its claim to modify and even remake the customary" "the colonial power held itself to be the representative of the civilised" metropolitan world (Mamdani 1996, p. 63). Significantly, the Indigenous elite shared the colonial assumption that the Indigenous peoples needed European rule because they were not ready for self-governance. Equally important, the hybrid form of rule was given international recognition by the League of Nations (Dimier 2002).

⁹ For the colony to function in a globalised market it was systematically subdivided into provinces, districts and villages by colonial administrators. Each place (sub-) division was headed by an influential chief, created where none existed and accordingly ranked within a hegemonic clan-based social structure (Native Lands Ordinance No. XXI, 1880; also France 1969; Davie 2000 & 2005a; Alam *et al* 2004). This layering of difference by class upon race division became a cultural form that defined, and continues to define Indigenous Fijian society. Management of the Indigenous population was delegated to salaried chiefs and in the colonial imagination this was a way of letting "them understand by enjoying, so far as they prove tractable, the benefits of European habits and the advantages of steady pursuits" (BPP C. – 1880, 1877, Encl. 2 in No. 1., 29 February 1876). Our focus in the current paper is on colonial globalised civilising mission's perception of the Indigenous residents as a colonised group. The colonial hierarchical structure and the implications on the doing of accounting have been extensively covered by, for example, Davie (2000, 2005a & b & 2007).

¹⁰ Mechanisms were also put in place to deal with chiefs who challenged colonial rule. According to an enclosure in British Parliamentary Papers it was "the Imperial Government, who gave instructions that the administration of the Colony should be armed with ample powers to prevent any possible difficulty with the natives, which it might be found necessary to nip in the bud". Colonial corrective nipping included removal to another place, imposition of a financial fine or a gaol sentence (BPP C- 1880 Encl. 2, No.1, 29 February 1876).

¹¹ A correspondence from the Director of Colonial Audit to a Mr. Ellis dated 19th November 1929 is revealing. It indicates that "the audit examination" of Provincial Funds in Fiji was "very slight". He also did not concur to the Governor's suggestion that the regulations at the time be changed "so that the Auditor would only audit any Provincial Funds accounts when requested to do so by the Governor". The correspondence also reveals that there were variations as to who audited Provincial accounts within the British Empire. According to that archival source, in the Northern Provinces of Nigeria, for instance, "it was considered undesirable on political grounds to subject Native Administrations to the detailed central criticism and control ... by the Audit Department". Conversely, in Uganda, the audit of the Native Administration Funds was the responsibility of the Auditor (CO 83/185/10).